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Remarks

Claims 1-8 are presently pending. **Claims 1-8 have been rejected.**

The Examiner has rejected claims 1, 4-6 and 8 under 35 U.S.C. § 103(a) as being unpatentable over Japanese Patent 2001-46568 ("2001-4568") in view of U.S. Patent Publication No. 2003/0228929 to Miyasu ("Miyasu") and U.S. Patent No. 5,058,891 to Takeuchi ("Takeuchi"). The Examiner has rejected claims 2-3 and 7 under 35 U.S.C. § 103(a) as being unpatentable over Japanese Patent 2001-46568 ("2001-4568") in view of Miyasu and Takeuchi as applied to claims 1, 4-6 and 8 above, and further in view of U.S. Patent No. 5,906,548 to Hadge ("Hadge").

This rejection is respectfully but strenuously traversed for the reasons set forth in detail below.

In general, three basic criteria must be satisfied in order to establish a prima facie case of obviousness (M.P.E.P. § 706.02(j)). First, the reference or combination of references must teach or suggest all of the claim

limitations. Second, there must be a reasonable expectation of success. Third, there must be some suggestion or motivation, either in the references or in the knowledge generally available to one of ordinary skill in the art, to modify the reference or to combine reference teachings.

Applicant reaffirms and respectfully requests reconsideration of the previous arguments made in responding to the Examiner's rejection of the present invention based on 35 U.S.C. §103(a). While Applicant requests reconsideration of the previous arguments, Applicant wishes to reserve the right to put forth additional arguments. However, at this time the Applicant focuses on the commercial success of the present invention to support a conclusion of nonobviousness.

*Examiner's Response to Applicant's Previous Arguments Based
on Commercial Success*

The Examiner states that more information must be provided in order to determine that there is a nexus between the claimed invention and evidence of commercial success. The Examiner states uncertainty as to whether the quoted

sales figures in the previously submitted "Sales by Item Summary" report (FIG 5) were due to sales of the present invention, or to a combination of grip models for sale by Feel Golf. Specifically, the Examiner states:

"It is uncertain what grip has the claimed invention. Is it all of the 'Full Release' grips which contain all of the claimed structure of claims 1 or 6? It seems that the RCG60 might not since it is a wrapped grip. Does the RCG60 have both the reverse taper and the alignment means (ridge) as claimed? Are the X Wrap Grip, XL-Full Cord Grip, X Line Grip, Designer Grip, X Wrap Grip, X Line Grip, and XL Full Cord Grip other grips that Feel Golf Company makes? Do any of these grips have a reverse taper or alignment means (ridge)?"

The Examiner also inquires into the sales figures over the previous (19) months (before March 1, 2004) and if there were any reverse taper and/or alignment means grips sold during the (19) months before March 1, 2004? Also, the Examiner desires to know how much was used for marketing for the (19) months from March 1, 2004 thru March 31, 2006 and for the previous (19) months? The Examiner states that this

is important to prove that the increased sales were not the result of heavy promotion or advertising, or a shift in advertising (Article 716.03 MPEP). Lastly, the Examiner wishes to know if the company had a grip with part of what was claimed where there was not commercial success but when the completely claimed grip was made, sales took off.

Therefore, the evidence submitted by the Applicant, will prove beyond any doubt the commercial success of the present invention, thereby supporting a conclusion of nonobviousness.

Applicant's Response for Commercial Success

M.P.E.P. § 716.03 asserts that an establishment of a nexus between the claimed invention and evidence of commercial success supports a contention of nonobviousness.

Below, the Applicant addresses each issue raised by the Examiner, in addition to presenting (6) exhibits (FIGS 1-6), which provide updated revenue data and which clearly define the source of the revenue as related to the present invention. Therefore, Applicant will provide arguments,

supported by FIGS 1-6, that attest to the commercial success of the present invention.

First, addressing the Examiner's uncertainty regarding what grip has the claimed invention, and whether all of the 'Full Release' grips contain all of the claimed structure of claims 1 or 6, each grip model presented by Applicant contains the same structure and embodies the same claims. Further, every listed grip model (including the RCG60) and every dollar figure presented in FIGS 1-5 is specifically related to the present invention (independent claims 1 and 6). Additionally, answering the Examiner's question regarding which grips are sold by Applicant, every grip model listed in FIGS 1-5 and referred to by Applicant, is sold exclusively by Feel Golf, and each grip model includes both the reverse taper and alignment means. Therefore, the comprehensive revenue data submitted by Applicant as represented in FIGS 1-5, demonstrating evidence of commercial success of the present invention, is commensurate in scope with the claims of the present invention.

Second, addressing the Examiner's request concerning the sales figures of the present invention for the previous

(19) months, and if any sales included the reverse taper and/or alignment means grips, Applicant has presented updated revenue data beginning in January 2004, which explicitly detail that the first sale did not occur until March 2004 (exclusive of negligible testing sales). In support of this contention, Applicant refers the Examiner to FIG 1, which is a graph displaying the total revenue in thousands of dollars realized by Applicant due to sales of the present invention, from January 2004 through June 2006. The introduction and first sale of the present invention to the marketplace occurred on or about March of 2004, as shown, sales of the present invention continue to escalate at an impressive rate. In addition, it is clear that no revenue was generated until March 2004, thereby addressing the Examiner's inquiry into sales figures prior to March 2004.

Applicant now refers the Examiner to FIG 2, a monthly financial summary used to create the graph of FIG 1, and which further substantiates the revenue data for Applicant's company. This financial clearly evidences the fact that no sales of the present invention occurred prior of March 2004. Looking at FIG 2 in detail, this is a "QuickBooks Enterprise

Solutions" financial revenue statement for each month from January 2004 through June 2006. These numbers **only** represent sales of the present invention. Thus, the RCG60 (X-Wrap), RTG60 (X-Line), XLF60 (X-Line Full Cord), RTDT60, XLFC-60-FC, and five "Designer Wraps", DWBB60 (blue and black), DWBY60 (black and yellow), DWGB60 (green and black), DWRB60 (red and black), and DWT60 (tan), are all models of the present invention. All 13-Pack and 3-Pack sales entail models of the present invention. The dollar numbers in the 'Amount' column calculated for each month, represent total revenue generated through sales of the present invention. Therefore, it is clear that the present invention was not introduced to the market until March 2004, at which time sales increased exponentially demonstrating commercial success and supporting a conclusion of nonobviousness.

Moreover, the Examiner has asked to be provided with market share data concerning Applicants company prior to March 2004, with respect to the present invention. The Examiner states that this information would help to show that the purchase of the claimed grips were not purchases normally tied to the Applicant. As stated above, and supported by FIGS 1 & 2, Feel Golf did not enter the golf

grip business until March 2004, when it completed its first sale of the present invention. Therefore, Feel Golf's market share of the present invention prior to March 2004 was zero, clearly demonstrating that the purchase of the claimed grips were not purchase normally tied to the Applicant. This evidence again shows the commercial success of the present invention and supports a conclusion of nonobviousness.

Additionally, Applicant has tried to ascertain total market share data from prior to March 2004 to the present, to demonstrate how Applicant's invention constituted zero percent of the market share to becoming one of the leaders in the golf grip industry. To determine the market share of golf grips, Applicant has contacted Golf Datatech, L.L.C., located in Kissimmee, Florida, which provides the golf industry with specialized market research covering retail sales, inventory, pricing and distribution, along with consumer attitude and usage studies and strategic marketing and sales consulting. According to Suzie Phillips, the Vice President and General Manager of Golf Datatech, her company does not specify types or manufacturers of golf grips and that there is no organization in the golf industry that

collects and tracks data on the golf grip market. Further, no other competitors of Golf Datatech, which include the National Golf Foundation, the National Sporting Goods Association, and the United States Census Bureau, collect information on the golf grip market, for the sole reason that the golf grip industry remained unchanged for several years. Therefore, with Applicant's introduction of the present invention, it will now be necessary to measure the golf grip industry due to the commercial success of the present invention as documented in FIGS 1-6. If the examiner desires, Applicant, at its own expense, will undertake a study to determine market share relating to golf grips, however Applicant has been informed that it will take approximately three to six months to conduct the study.

Therefore, returning to the Examiner's original contention that market share information would help determine whether the purchases were not normally tied to the Applicant, the market share of the present invention was zero prior to the first sale in March 2004. Thus, the information provided by Applicant in FIGS 1 & 2 demonstrate that the purchase of the claimed grips were not purchases normally tied to the Applicant, clearly evidencing the

commercial success of the present invention was not due to purchases tied to the Applicant and thereby supports a conclusion of nonobviousness.

Third, the Examiner has requested information regarding the amount of marketing spent on the present invention, both for the (19) months prior to March 2004, and for the following (19) months after March 2004. The Examiner requests this data to help prove that the increased sales were not the result of heavy promotion or advertising, or a shift in advertising. Initially, Applicant refers the Examiner to FIG 3, which is a graph displaying the total marketing expenses for the present invention in thousands of dollars spent by Applicant from January 2004 through June 2006. These costs were due to TV Infomercials and magazine advertisements. The first magazine advertisement of the present invention was in the May 2004 issue of Golf Illustrated. The majority of Infomercials were broadcasted and paid for in April and May of 2004, resulting in the cost spike on the graph. As exhibited in FIG 3, there was no marketing of the present invention before March 1, 2004. Therefore, marketing expenses for the present invention before March 1, 2004 were zero, supporting the conclusion

that the commercial success of the present invention was not due to heavy advertising or promotion. The commercial success generated by the present invention was not influenced by any external factors, rather it was created by the invention itself, and as such, supports a conclusion of nonobviousness.

Furthermore, only one Infomercial was broadcasted in June of 2004, significantly lowering marketing expenses in that month (87% less than previous month). Marketing expenses dropped even further in July of 2004, and have remained low for over two years because Feel Golf has not broadcast a single Infomercial since. Applicant refers the Examiner to FIG 4 for further support of marketing expenses, which is a "QuickBooks Enterprise Solutions" financial marketing expenses statement for each month from January 2004 through June 2006. Therefore, Applicant has produced detailed marketing data, which demonstrates that prior to March 2004, Applicant had zero marketing expenses. Thus, Applicant has shown that the increased sales of the present invention were not the result of heavy promotion or advertising.

The Applicant refers the Examiner to a comparison of FIG 1 (total revenue) and FIG 3 (total marketing expenses), both graphs in thousands of dollars from January 2004 through June 2006, which makes it quite clear that, since Feel Golf joined the golf grip market in March of 2004, the consistent and impressive increase in sales of the present invention were **not** due to heavy promotion or advertising, or a shift in advertising. The Applicant refers the Examiner to FIG 2, showing total sales in May 2006 of \$120,592.75, and sales in June 2006 of \$126,800.10, versus advertising costs during the same months in FIG 4 of only \$2,000.00 for each month. Clearly it can be seen that these sales figures are not the result of heavy advertising, as virtually no money was spent on any type of promotion for the present invention. The cost spike displayed on the graph of FIG 3 was due to Infomercial costs in April and May of 2004. The last Infomercial was broadcast in June of 2004, and marketing expenses (entirely due to Golf Illustrated advertisements) have been consistently low for the past two years (between \$1800, and \$2000 per month). Despite the low marketing expenditures, sales of the present invention continue to increase significantly.

To date, Feel Golf has spent approximately \$94,000 on grip advertisements, and has generated more than \$1.95 million dollars in revenue via sales of the present invention (please see last two pages of Figure 2 for total revenue, and the last number in 'Total' column of Figure 4 for total advertisement expenditures, as of June 2006). In June of 2006, the present invention generated an impressive \$126,800, while only \$2,000 was spent on marketing. The 'marketing expenses as a percentage of revenue', also known as the 'marketing expenses to sales ratio' for that month was a mere 1.58%. Furthermore, as the court explained in *Hybritech Inc. v. Monoclonal Antibodies Inc.*, 802 F.2d 1367 (Fed. Cir. 1986), "spending 25-35% of sales on marketing was not inordinate . . . because mature companies spent 17-32% of sales in that market"; therefore evidence of commercial success supported a conclusion of nonobviousness. This is compared to the present invention, where the marketing expenses to sales ratio only amounted to 1.58%. Thus, it is clear that Applicant's marketing expenses represent a mere fraction of the cost in relation to total sales, and is well below the average amount companies typically spend marketing their products. Applicant only spends approximately 1.5% of his total sales for marketing, where companies tend to spend

upwards of 25% depending on their specific industry, again evidencing the commercial success of the present invention was not due to heavy advertising, and supporting a conclusion of nonobviousness.

Considering the fact that golf grips are an accessory involving heavy sale competition among a plurality of companies, this ratio is extraordinarily low. When dealing with accessories, abundant marketing expenditures are often a key factor for successful sales. Feel Golf's extremely successful sales of the present invention thus far, considering the extraordinarily low marketing expenditures, are atypical.

In addition, Applicant directs the Examiner's attention to FIG 5, for an even more detailed breakdown of sales figures for each model grip. In detail, FIG 5 is a "Sales by Item Summary" report, previously submitted, that individually breaks down sales figures for each model of the present invention and the percentage of total sales for each model for the period beginning in March 2004 and ending in October 2005.

Finally, because of the enormous world-wide market for golf equipment (tens of millions of recreational golfers worldwide) and the lucrative rewards attendant to the introduction of innovative products, there exists within the industry an intense competition to design, develop, and introduce innovative products that will capture a portion of the enormous world-wide market. Applicant now directs the Examiner to FIG 6, which is an article from the Golf Press Association on August 30, 2006, detailing the use of the present invention by a professional golfer on the European PGA tour, demonstrating the commercial success of Applicant's present invention, both domestically and internationally, which demonstrates the commercial success of the present invention abroad as being used by European PGA Tour professional golfers. Commercial success abroad is important in determining nonobviousness, as the court held in *Lindemann Maschinenfabrik GMBH v. American Hoist & Derrick Co.*, 730 F.2d 1452 (Fed. Cir. 1984), "Commercial success abroad, as well as in the United States, is relevant in resolving the issue of nonobviousness". Furthermore, it is clear from the above referenced article (FIG 6), that the present invention has broad commercial success, as demonstrated by Craig Lee, a European PGA Golf Professional,

who "gathered headlines worldwide a few weeks ago touting his improved play after switching to Feel Golf's 'Full Release' performance grips on all his clubs". Additionally, Lee continues on to tout the present invention, "I have continued my good form thanks to the Feel Golf 'Full Release' grips. I can't see any reason to change back to a conventional grip and wish I'd found these grips long ago." Therefore, in conclusion, this article clearly demonstrates commercial success of the present invention as evidenced by the fact that a European PGA golfer made international headlines for switching golf grips, in an industry that has remained unchanged and stagnant for numerous years.

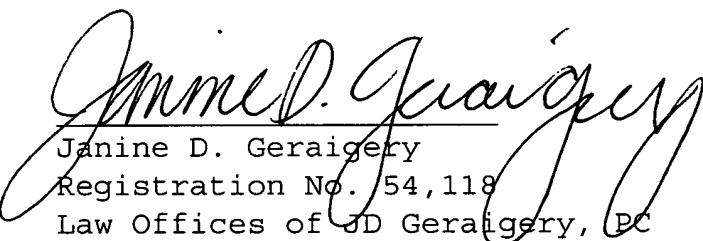
Thus, as evidence by Applicant's revenue data, as well as international recognition of the present invention, Applicant respectfully submits that:

- (1) in view of the market for new, innovative golf equipment, and
- (2) in view of the financial rewards involved, if the combination of the two inventive features of the present invention was obvious, it would have been

accomplished prior to the Applicant's date of filing.

In view of the foregoing remarks, reconsideration and allowance of the pending claims are respectfully solicited. Please remove the rejection under 35 U.S.C. § 103(a), and enter the allowance of claims 1-8. The Applicant respectfully requests that a timely Notice of Allowance be issued in this case.

Respectfully submitted,


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Feel Golf Company
Sales by Item Summary
January 2004 through June 2006



City	Amount	Jan 04		Feb 04	
		Qty	% of Sales	Avg Price	Amount
Bulk Sales					
DWBBB60	0.00	0.00	0.0%	0.00	0.00
DWBYY60	0.00	0.00	0.0%	0.00	0.00
DWGBB60	0.00	0.00	0.0%	0.00	0.00
DWRB60	0.00	0.00	0.0%	0.00	0.00
DWT60	0.00	0.00	0.0%	0.00	0.00
RCG60	0.00	0.00	0.0%	0.00	0.00
RTDT60	0.00	0.00	0.0%	0.00	0.00
RTG60	0.00	0.00	0.0%	0.00	0.00
XLF60	0.00	0.00	0.0%	0.00	0.00
XLFC-60-FC	0.00	0.00	0.0%	0.00	0.00
Total Bulk Sales	0.00	0.00	0.0%	0.00	0.00
Assembled Sales					
13 Pack- X Wrap Grip	0.00	0.00	0.0%	0.00	0.00
13 Pack- X Wrap Grip-I	0.00	0.00	0.0%	0.00	0.00
13 Pack- XL-Full Cord Grip	0.00	0.00	0.0%	0.00	0.00
13 Pack- XL-Full Cord Grip-I	0.00	0.00	0.0%	0.00	0.00
13 Pack, X Line Grip	0.00	0.00	0.0%	0.00	0.00
13 Pack, X Line Grip-I	0.00	0.00	0.0%	0.00	0.00
13 Pack, Designer Blue/Black	0.00	0.00	0.0%	0.00	0.00
13 Pack, Designer Blue/Black-I	0.00	0.00	0.0%	0.00	0.00
13 Pack, Designer Green/Blk-I	0.00	0.00	0.0%	0.00	0.00
13 Pack, Designer Grip	0.00	0.00	0.0%	0.00	0.00
13 Pack, Designer Grip_I	0.00	0.00	0.0%	0.00	0.00
13 Pack, Designer Red/Blk	0.00	0.00	0.0%	0.00	0.00
13 Pack, Designer Red/Blk-I	0.00	0.00	0.0%	0.00	0.00
13 Pack, Designer Yellow/Black	0.00	0.00	0.0%	0.00	0.00
13 Pack, Designer Yellow/Blk-I	0.00	0.00	0.0%	0.00	0.00
3 Pack X Wrap Grip	0.00	0.00	0.0%	0.00	0.00
3 Pack, X Line Grip	0.00	0.00	0.0%	0.00	0.00
3 Pack, XL Full Cord Grip	0.00	0.00	0.0%	0.00	0.00
3 Pack. Designer Blue/Black	0.00	0.00	0.0%	0.00	0.00
3 Pack. Designer Green/Black	0.00	0.00	0.0%	0.00	0.00
3 Pack. Designer Red/Black	0.00	0.00	0.0%	0.00	0.00
3 Pack. Designer Tan	0.00	0.00	0.0%	0.00	0.00
3 Pack. Designer Yellow/Black	0.00	0.00	0.0%	0.00	0.00

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Accrual Basis

Fee Golf Company
Sales by Item Summary
January 2004 through June 2006

	Jan 04			Feb 04		
	Qty	Amount	% of Sales	Qty	Amount	% of Sales
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assembled						
TOTAL SALES						

Total Assembled
TOTAL SALES

Feeb Golf Company
Sales by Item Summary
January 2004 through June 2006

	Qty	Amount	% of Sales	Avg Price	Mar 04		Apr 04		Avg Price
					Qty	Amount	% of Sales	Avg Price	
Bulk Sales									
DWBB60	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
DWBY60	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
DWGB60	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
DWRB60	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
DWT60	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
RCC60	962.00	3,942.45	100.0%	4.10	3,417.00	17,426.70	49.75%	5.10	0.00
RTDT60	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
RTG60	0.00	0.00	0.0%	0.00	3,024.00	17,599.68	50.25%	5.82	0.00
XLF60	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
XLC-60-FC	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
Total Bulk Sales		3,942.45	100.0%			35,026.38	100.0%		
Assembled Sales									
13 Pack- X Wrap Grip	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
13 Pack- X Wrap Grip-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
13 Pack- XL-Full Cord Grip	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
13 Pack- XL-Full Cord Grip-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
13 Pack, X Line Grip	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
13 Pack, X Line Grip-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
13 Pack, Designer Blue/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
13 Pack, Designer Blue/Black-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
13 Pack, Designer Green/Blk-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
13 Pack, Designer Grip	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
13 Pack, Designer Grip_I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
13 Pack, Designer Red/Blk	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
13 Pack, Designer Red/Blk-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
13 Pack, Designer Yellow/Blck	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
13 Pack, Designer Yellow/Blk-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
3 Pack-X Wrap Grip	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
3 Pack, X Line Grip	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
3 Pack, XL, Full Cord Grip	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
3 Pack. Designer Blue/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
3 Pack. Designer Green/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
3 Pack. Designer Red/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
3 Pack. Designer Tan	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
3 Pack. Designer Yellow/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00

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Accrual Basis

Feeb Golf Company
Sales by Item Summary
January 2004 through June 2006

	Mar 04			Apr 04		
	Qty	Amount	% of Sales	Qty	Amount	% of Sales
Total Assembled		0.00	0.0%		0.00	0.0%
TOTAL SALES		3,942.45	100.0%		35,026.38	100.0%

Total Assembled
TOTAL SALES

Feel Golf Company
Sales by Item Summary
January 2004 through June 2006

	May 04	Jun 04						
	Qty	Amount	% of Sales	Avg Price	Qty	Amount	% of Sales	Avg Price
Bulk Sales								
DWBB60	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
DWBY60	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
DWGB60	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
DWRB60	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
DW760	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
RGG60	4,339.00	25,817.05	45.17%	5.95	5,697.00	32,928.66	46.62%	5.78
RTDT60	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
RTG60	4,178.00	31,335.00	0.0%	7.50	5,088.00	37,702.08	53.38%	7.41
XLF60	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
XLFC-60-FC	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
Total Bulk Sales		57,152.05	100.0%			70,630.74	100.0%	
Assembled Sales								
13 Pack, X Wrap Grip	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, X Wrap Grip-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, XL-Full Cord Grip	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, XL-Full Cord Grip-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, X Line Grip	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, X Line Grip-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Blue/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Blue/Black-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Green/Blk-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Grip	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Grip_I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Red/Blk	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Red/Blk-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Yellow/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Yellow/Blk-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
3 Pack, X Wrap Grip	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
3 Pack, X Line Grip	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
3 Pack, XL, Full Cord Grip	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
3 Pack, Designer Blue/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
3 Pack, Designer Green/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
3 Pack, Designer Red/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
3 Pack, Designer Tan	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
3 Pack, Designer Yellow/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00

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Fee Golf Company
Sales by Item Summary
January 2004 through June 2006

	May 04			Jun 04		
	Qty	Amount	% of Sales	Qty	Amount	% of Sales
Total Assembled						
TOTAL SALES						

Total Assembled
TOTAL SALES

May 04

	Qty	Amount	% of Sales

May 04

	Qty	Amount	% of Sales

May 04

	Qty	Amount	% of Sales

May 04

	Qty	Amount	% of Sales

May 04

	Qty	Amount	% of Sales

May 04

	Qty	Amount	% of Sales

May 04

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May 04

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May 04

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May 04

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May 04

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May 04

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May 04

	Qty	Amount	% of Sales

May 04

	Qty	Amount	% of Sales

May 04

	Qty	Amount	% of Sales

May 04

	Qty	Amount	% of Sales

May 04

	Qty	Amount	% of Sales

May 04

	Qty	Amount	% of Sales

May 04

	Qty	**Amount**	**% of Sales**

<tbl

Feeb Golf Company
Sales by Item Summary
January 2004 through June 2006

	Qty	Amount	% of Sales	Avg Price	Jul 04	Aug 04	Qty	Amount	% of Sales
Bulk Sales									
DWBB60	0.00	0.00	0.0%	0.00			0.00	0.00	0.0%
DWBY60	0.00	0.00	0.0%	0.00			0.00	0.00	0.0%
DWGB60	0.00	0.00	0.0%	0.00			0.00	0.00	0.0%
DWRB60	0.00	0.00	0.0%	0.00			0.00	0.00	0.0%
DWT60	0.00	0.00	0.0%	0.00			0.00	0.00	0.0%
RCG60	6,498.00	39,312.90	49.72%	6.05			7,602.00	40,138.56	52.83%
RTDT60	0.00	0.00	0.0%	0.00			0.00	0.00	0.0%
RTG60	6,213.00	39,763.20	50.29%	6.40			6,985.00	35,833.05	47.17%
XL60	0.00	0.00	0.0%	0.00			0.00	0.00	0.0%
XLC-60-FC	0.00	0.00	0.0%	0.00			0.00	0.00	0.0%
Total Bulk Sales		79,076.10	100.0%				75,971.61	100.0%	100.0%
Assembled Sales									
13 Pack- X Wrap Grip	0.00	0.00	0.0%	0.00			0.00	0.00	0.0%
13 Pack- X Wrap Grip-I	0.00	0.00	0.0%	0.00			0.00	0.00	0.0%
13 Pack- XL-Full Cord Grip	0.00	0.00	0.0%	0.00			0.00	0.00	0.0%
13 Pack- XL-Full Cord Grip-I	0.00	0.00	0.0%	0.00			0.00	0.00	0.0%
13 Pack, X Line Grip	0.00	0.00	0.0%	0.00			0.00	0.00	0.0%
13 Pack, X Line Grip-I	0.00	0.00	0.0%	0.00			0.00	0.00	0.0%
13 Pack, Designer Blue/Black	0.00	0.00	0.0%	0.00			0.00	0.00	0.0%
13 Pack, Designer Blue/Black-I	0.00	0.00	0.0%	0.00			0.00	0.00	0.0%
13 Pack, Designer Green/Blk-I	0.00	0.00	0.0%	0.00			0.00	0.00	0.0%
13 Pack, Designer Grip	0.00	0.00	0.0%	0.00			0.00	0.00	0.0%
13 Pack, Designer Grip_I	0.00	0.00	0.0%	0.00			0.00	0.00	0.0%
13 Pack, Designer Red/Blk	0.00	0.00	0.0%	0.00			0.00	0.00	0.0%
13 Pack, Designer Red/Blk-I	0.00	0.00	0.0%	0.00			0.00	0.00	0.0%
13 Pack, Designer Yellow/Blck	0.00	0.00	0.0%	0.00			0.00	0.00	0.0%
13 Pack, Designer Yellow/Blk-I	0.00	0.00	0.0%	0.00			0.00	0.00	0.0%
3 Pack-X Wrap Grip	0.00	0.00	0.0%	0.00			0.00	0.00	0.0%
3 Pack, X Line Grip	0.00	0.00	0.0%	0.00			0.00	0.00	0.0%
3 Pack, XL, Full Cord Grip	0.00	0.00	0.0%	0.00			0.00	0.00	0.0%
3 Pack, Designer Blue/Black	0.00	0.00	0.0%	0.00			0.00	0.00	0.0%
3 Pack, Designer Green/Black	0.00	0.00	0.0%	0.00			0.00	0.00	0.0%
3 Pack, Designer Red/Black	0.00	0.00	0.0%	0.00			0.00	0.00	0.0%
3 Pack, Designer Tan	0.00	0.00	0.0%	0.00			0.00	0.00	0.0%
3 Pack, Designer Yellow/Black	0.00	0.00	0.0%	0.00			0.00	0.00	0.0%

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Fee Golf Company
Sales by Item Summary
January 2004 through June 2006

	Jul 04				Aug 04			
	Qty	Amount	% of Sales	Avg Price	Qty	Amount	% of Sales	
Total Assembled		0.00	0.0%			0.00	0.0%	
TOTAL SALES		79,076.10	100.0%			75,971.61	100.0%	

Feeb Golf Company
Sales by Item Summary
January 2004 through June 2006

	Avg Price	Qty	Amount	% of Sales	Avg Price	Qty	Amount	% of Sales
				Sep 04				Oct 04
Bulk Sales								
DWBB60	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
DWBY60	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
DWGB60	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
DWRB60	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
DWT60	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
RCC60	5.28	8,042.00	41,335.88	54.49%	5.14	7,445.00	34,768.15	54.11%
RTDT60	0.00	88.00	599.28	0.79%	6.81	127.00	326.00	0.51%
RTG60	5.13	7,157.00	33,924.18	44.72%	4.74	5,719.00	29,166.90	45.39%
XLF60	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
XLC-60-FC	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Bulk Sales			75,859.34	100.0%			64,261.05	100.0%
Assembled Sales								
13 Pack- X Wrap Grip	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
13 Pack- X Wrap Grip-I	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
13 Pack- XL-Full Cord Grip	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
13 Pack- XL-Full Cord Grip-I	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
13 Pack, X Line Grip	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
13 Pack, X Line Grip-I	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
13 Pack, Designer Blue/Black	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
13 Pack, Designer Blue/Black-I	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
13 Pack, Designer Green/Blk-I	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
13 Pack, Designer Grip	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
13 Pack, Designer Grip_I	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
13 Pack, Designer Red/Blk	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
13 Pack, Designer Red/Blk-I	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
13 Pack, Designer Yellow/Blk	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
13 Pack, Designer Yellow/Blk-I	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
3 Pack-X Wrap Grip	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
3 Pack, X Line Grip	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
3 Pack, XL, Full Cord Grip	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
3 Pack, Designer Blue/Black	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
3 Pack, Designer Green/Black	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
3 Pack, Designer Red/Black	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
3 Pack, Designer Tan	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
3 Pack, Designer Yellow/Black	0.00	0.00	0.00	0.0%				

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Fee Golf Company
Sales by Item Summary
January 2004 through June 2006

	Sep 04		Oct 04	
	Qty	Amount	% of Sales	Avg Price
Total Assembled		0.00	0.0%	
TOTAL SALES		<u>75,859.34</u>	<u>100.0%</u>	

Feel Golf Company
Sales by Item Summary
January 2004 through June 2004

		Nov 04		Dec 04	
Bulk Sales		Qty	Amount	% of Sales	Avg Price
		Qty	Amount	% of Sales	Avg Price
DWBB60	0.00	0.00	0.00	0.0%	0.00
DWBY60	0.00	0.00	0.00	0.0%	0.00
DWGB60	0.00	0.00	0.00	0.0%	0.00
DWRB60	0.00	0.00	0.00	0.0%	0.00
DWT60	0.00	0.00	0.00	0.0%	0.00
RCG60	4.67	6,908.00	30,878.76	53.93%	4.47
RTDT60	4.70	293.00	2,326.42	4.06%	7.94
RTG60	5.10	5,332.00	24,047.32	42.0%	4.51
XLF60	0.00	0.00	0.00	0.0%	0.00
XLFC-60-FC	0.00	0.00	0.00	0.0%	0.00
Total Bulk Sales		57,252.50	57,252.50	100.00%	52,132.16
Assembled Sales					
13 Pack- X Wrap Grip	0.00	0.00	0.00	0.0%	0.00
13 Pack- X Wrap Grip-I	0.00	0.00	0.00	0.0%	0.00
13 Pack- XL-Full Cord Grip	0.00	0.00	0.00	0.0%	0.00
13 Pack- XL-Full Cord Grip-I	0.00	0.00	0.00	0.0%	0.00
13 Pack, X Line Grip	0.00	0.00	0.00	0.0%	0.00
13 Pack, X Line Grip-I	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Blue/Black	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Blue/Black-I	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Green/Blk-I	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Grip	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Grip_I	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Red/Blk	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Red/Blk-I	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Yellow/Black	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Yellow/Blk-I	0.00	0.00	0.00	0.0%	0.00
3 Pack-X Wrap Grip	0.00	0.00	0.00	0.0%	0.00
3 Pack, X Line Grip	0.00	0.00	0.00	0.0%	0.00
3 Pack, XL Full Cord Grip	0.00	0.00	0.00	0.0%	0.00
3 Pack. Designer Blue/Black	0.00	0.00	0.00	0.0%	0.00
3 Pack. Designer Green/Black	0.00	0.00	0.00	0.0%	0.00
3 Pack. Designer Red/Black	0.00	0.00	0.00	0.0%	0.00
3 Pack. Designer Tan	0.00	0.00	0.00	0.0%	0.00
3 Pack. Designer Yellow/Black	0.00	0.00	0.00	0.0%	0.00

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Fee Golf Company
Sales by Item Summary
January 2004 through June 2006

	Nov 04			Dec 04			
	Qty	Amount	% of Sales	Avg Price	Qty	Amount	% of Sales
Avg Price							
Total Assembled		0.00	0.0%			0.00	0.0%
TOTAL SALES		57,252.50	100.0%			52,132.16	100.0%

Feeb Golf Company
Sales by Item Summary
January 2004 through June 2006

	Avg Price	Jan 05		Feb 05	
		Qty	Amount	Qty	Amount
Bulk Sales					
DWBB60	0.00	0.00	0.00	0.00	0.00
DWBY60	0.00	0.00	0.00	0.00	0.00
DWGB60	0.00	0.00	0.00	0.00	0.00
DWRB60	0.00	0.00	0.00	0.00	0.00
DWT60	0.00	0.00	0.00	0.00	0.00
RGG60	4.67	5,957.00	32,942.21	52.65%	5.53
RTDT60	10.94	445.00	4,209.70	6.73%	9.46
RTG60	4.76	4,964.00	26,415.68	40.62%	5.12
XLF60	0.00	0.00	0.00	0.00	0.00
XLC-60-FC	0.00	0.00	0.00	0.00	0.00
Total Bulk Sales			62,567.59	100.00%	65,046.37
			62,567.59	100.00%	65,046.37
Assembled Sales					
13 Pack- X Wrap Grip	0.00	0.00	0.00%	0.00	0.00
13 Pack- X Wrap Grip-I	0.00	0.00	0.00%	0.00	0.00
13 Pack- XL-Full Cord Grip	0.00	0.00	0.00%	0.00	0.00
13 Pack- XL-Full Cord Grip-I	0.00	0.00	0.00%	0.00	0.00
13 Pack, X Line Grip	0.00	0.00	0.00%	0.00	0.00
13 Pack, X Line Grip-I	0.00	0.00	0.00%	0.00	0.00
13 Pack, Designer Blue/Black	0.00	0.00	0.00%	0.00	0.00
13 Pack, Designer Blue/Black-I	0.00	0.00	0.00%	0.00	0.00
13 Pack, Designer Green/Blk-I	0.00	0.00	0.00%	0.00	0.00
13 Pack, Designer Grip	0.00	0.00	0.00%	0.00	0.00
13 Pack, Designer Grip_I	0.00	0.00	0.00%	0.00	0.00
13 Pack, Designer Red/Blk	0.00	0.00	0.00%	0.00	0.00
13 Pack, Designer Red/Blk-I	0.00	0.00	0.00%	0.00	0.00
13 Pack, Designer Yellow/Black	0.00	0.00	0.00%	0.00	0.00
13 Pack, Designer Yellow/Blk-I	0.00	0.00	0.00%	0.00	0.00
3 Pack-X Wrap Grip	0.00	0.00	0.00%	0.00	0.00
3 Pack, X Line Grip	0.00	0.00	0.00%	0.00	0.00
3 Pack, XL, Full Cord Grip	0.00	0.00	0.00%	0.00	0.00
3 Pack, Designer Blue/Black	0.00	0.00	0.00%	0.00	0.00
3 Pack, Designer Green/Black	0.00	0.00	0.00%	0.00	0.00
3 Pack, Designer Red/Black	0.00	0.00	0.00%	0.00	0.00
3 Pack, Designer Tan	0.00	0.00	0.00%	0.00	0.00
3 Pack, Designer Yellow/Black	0.00	0.00	0.00%	0.00	0.00

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Accrual Basis

Fee Golf Company
Sales by Item Summary
January 2004 through June 2006

	Jan 05			Feb 05		
	Qty	Amount	% of Sales	Qty	Amount	% of Sales
	Avg Price		Avg Price		Avg Price	
Total Assembled		0.00	0.0%		0.00	0.0%
TOTAL SALES		62,567.59	100.0%		65,046.37	100.0%

Feeb Golf Company
Sales by Item Summary
January 2004 through June 2006

	Qty	Amount	% of Sales	Avg Price	Mar 05		Apr 05	
					Qty	Amount	% of Sales	Avg Price
Bulk Sales								
DWBB60	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
DWBY60	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
DWGB60	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
DWRB60	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
DWT60	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
RCG60	4,474.00	20,759.36	30.11%	4.64	4,378.00	17,117.98	29.42%	3.91
RTDT60	683.00	5,655.24	8.2%	8.28	0.00	0.00	0.0%	0.00
RTG60	4,937.00	22,957.05	33.3%	4.65	4,985.00	18,893.15	32.47%	3.79
XLF60	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
XLC-60-FC	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
Total Bulk Sales	49,371.65	49,371.65	71.62%		36,011.13	36,011.13	61.9%	
Assembled Sales								
13 Pack, X Wrap Grip	96.00	6,306.24	9.15%	65.69	120.00	7,400.40	12.72%	61.67
13 Pack, X Wrap Grip-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, XL-Full Cord Grip	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, XL-Full Cord Grip-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, X Line Grip	94.00	6,030.10	8.75%	64.15	112.00	7,041.44	12.11%	62.87
13 Pack, X Line Grip-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Blue/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Blue/Black-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Green/Blk-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Grip	3.00	616.89	0.9%	205.63	1.00	149.95	0.26%	149.95
13 Pack, Designer Grip_I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Red/Blk;ack	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Red/Blk-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Yellow/Blck	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Yellow/Blk-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
3 Pack, X Wrap Grip	180.00	3,018.60	4.38%	16.77	221.00	3,482.96	5.99%	15.76
3 Pack, X Line Grip	214.00	3,595.20	5.22%	16.80	264.00	4,094.64	7.04%	15.51
3 Pack, XL, Full Cord Grip	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
3 Pack, Designer Blue/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
3 Pack, Designer Green/Blk	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
3 Pack, Designer Red/Blk	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
3 Pack, Designer Tan	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
3 Pack, Designer Yellow/Blck	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00

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Fee Golf Company
Sales by Item Summary
January 2004 through June 2006

	Mar 05			Apr 05		
	Qty	Amount	% of Sales	Qty	Amount	% of Sales
Total Assembled		19,567.03	28.38%		22,169.39	38.1%
TOTAL SALES		68,938.68	100.0%		58,180.52	100.0%

Total Assembled
TOTAL SALES

Fee Golf Company
Sales by Item Summary
January 2004 through June 2006

	Qty	Amount	% of Sales	Avg Price	May 05		Jun 05		Avg Price
					Qty	Amount	Qty	Amount	
Bulk Sales									
DWBB60	0.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00	0.00
DWBY60	0.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00	0.00
DWGB60	0.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00	0.00
DWRB60	0.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00	0.00
DWT60	0.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00	0.00
RGG60	4,583.00	18,011.19	28.42%	3.93	4,759.00	16,751.68	16.8%	10,303.20	16.8%
RTDT60	0.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00	0.00
RTG60	4,598.00	18,575.92	29.32%	4.04	4,860.00	18,777.98	3.06%	1,877.98	4.66
XLF60	271.00	1,357.71	2.14%	5.01	403.00	1,877.98	3.06%	0.00	0.00
XLC-60-FC	0.00	0.00	0.0%	0.00	0.00	0.00	0.00	28,932.86	47.16%
Total Bulk Sales	37,944.82	37,944.82	59.88%	59.88%		28,932.86		28,932.86	47.16%
Assembled Sales									
13 Pack- X Wrap Grip	143.00	9,031.88	14.25%	63.16	169.00	12,747.67	20.78%	12,747.67	75.43
13 Pack- X Wrap Grip-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
13 Pack- XL-Full Cord Grip	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	78.19
13 Pack- XL-Full Cord Grip-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
13 Pack, X Line Grip	127.00	7,861.30	12.41%	61.90	173.00	10,888.62	17.75%	10,888.62	62.94
13 Pack, X Line Grip-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
13 Pack, Designer Blue/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
13 Pack, Designer Blue/Black-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
13 Pack, Designer Green/Blk-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
13 Pack, Designer Grip	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
13 Pack, Designer Grip_I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
13 Pack, Designer Red/Blk	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
13 Pack, Designer Red/Blk-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
13 Pack, Designer Yellow/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
13 Pack, Designer Yellow/Blk-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
3 Pack-X Wrap Grip	229.00	3,567.82	5.63%	15.58	214.00	4,960.52	8.09%	4,960.52	23.18
3 Pack, X Line Grip	326.00	4,961.72	7.83%	15.22	237.00	3,815.70	6.22%	3,815.70	16.10
3 Pack, XL, Full Cord Grip	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
3 Pack, Designer Blue/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
3 Pack, Designer Green/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
3 Pack, Designer Red/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
3 Pack, Designer Tan	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00
3 Pack, Designer Yellow/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00

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Feel Golf Company
Sales by Item Summary
January 2004 through June 2006

	May 05			Jun 05		
	Qty	Amount	% of Sales	Qty	Amount	% of Sales
Total Assembled						
TOTAL SALES						

Total Assembled
TOTAL SALES

	May 05			Jun 05		
	Qty	Amount	% of Sales	Qty	Amount	% of Sales
Total Assembled						
TOTAL SALES						

Fee Golf Company
Sales by Item Summary
January 2004 through June 2006

	Qty	Amount	% of Sales	Avg Price	Qty	Amount	% of Sales	Avg Price
Bulk Sales								
DWBB60	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
DWBY60	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
DWGB60	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
DWRB60	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
DWT60	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
RCG60	4,817.00	13,102.24	21.4%	2.72	4,311.00	15,290.94	21.88%	3.54
RTDT60	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
RTG60	5,347.00	16,415.29	26.81%	3.07	4,869.00	17,497.71	25.06%	3.59
XLF60	619.00	779.94	1.27%	1.26	634.00	3,842.04	5.51%	6.06
XLFC-80-FC	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
Total Bulk Sales		30,297.47	49.49%			36,562.69	52.45%	
	30,297.47	49.49%			36,562.69	52.45%		
Assembled Sales								
13 Pack- X Wrap Grip	193.00	10,711.50	17.5%	55.50	212.00	13,052.84	18.72%	61.57
13 Pack- X Wrap Grip-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack- XL-Full Cord Grip	6.00	424.98	0.69%	70.83	9.00	783.18	1.12%	87.02
13 Pack- XL-Full Cord Grip-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, X Line Grip	182.00	10,563.28	17.26%	58.04	209.00	12,914.11	18.52%	61.79
13 Pack, X Line Grip-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Blue/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Blue/Black-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Green/Blk-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Grip	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Grip_I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Red/Blk	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Red/Blk-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Yellow/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Yellow/Blk-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
3 Pack-X Wrap Grip	202.00	4,054.14	6.62%	20.07	191.00	3,140.04	4.5%	16.44
3 Pack, X Line Grip	258.00	5,167.74	8.44%	20.03	208.00	3,273.92	4.69%	15.74
3 Pack, XL, Full Cord Grip	0.00	0.00	0.0%	0.00	30.60	0.00	0.0%	26.19
3 Pack, Designer Blue/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
3 Pack, Designer Green/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
3 Pack, Designer Red/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
3 Pack, Designer Tan	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
3 Pack, Designer Yellow/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00

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Fee Golf Company
Sales by Item Summary
January 2004 through June 2006

	Jul 05	Aug 05
	Qty	Qty
	Amount	Amount
Total Assembled	30,921.64	33,164.09
TOTAL SALES	61,219.11	69,746.78

Fee Golf Company
Sales by Item Summary
January 2004 through June 2006

	Jul 05	Aug 05
	Qty	Qty
	Amount	Amount
Total Assembled	30,921.64	33,164.09
TOTAL SALES	61,219.11	69,746.78

Fee Golf Company
Sales by Item Summary
January 2004 through June 2006

	Qty	Amount	Sep 05		Oct 05	
			Qty	Avg Price	Qty	% of Sales
Bulk Sales						
DWBB60	0.00	0.00	0.00	0.0%	0.00	0.0%
DWBY60	0.00	0.00	0.00	0.0%	0.00	0.0%
DWGB60	0.00	0.00	0.00	0.0%	0.00	0.0%
DWRB60	0.00	0.00	0.00	0.0%	0.00	0.0%
DWT60	0.00	0.00	0.00	0.0%	0.00	0.0%
RCG60	4,073.00	13,277.98	23.91%	3.26	5,212.00	11,466.40
RTDT60	0.00	0.00	0.00	0.0%	0.00	0.0%
RTG60	3,919.00	14,578.68	26.25%	3.72	5,464.00	10,654.80
XLF60	566.00	1,997.98	3.6%	3.53	596.00	1,650.92
XLC-60-FC	0.00	0.00	0.0%	0.00	0.00	0.0%
Total Bulk Sales		29,854.64	53.75%		23,772.12	37.63%
Assembled Sales						
13 Pack_X Wrap Grip	202.00	11,124.14	20.03%	55.07	247.00	11,939.98
13 Pack_X Wrap Grip-I	0.00	0.00	0.0%	0.00	0.00	0.0%
13 Pack_XL-Full Cord Grip	8.00	480.00	0.86%	60.00	50.00	3,631.50
13 Pack_XL-Full Cord Grip-I	0.00	0.00	0.0%	0.00	0.00	0.0%
13 Pack_X Line Grip	188.00	10,653.96	19.18%	56.67	238.00	13,220.90
13 Pack_X Line Grip-I	0.00	0.00	0.0%	0.00	0.00	0.0%
13 Pack_Designer Blue/Black	0.00	0.00	0.0%	0.00	0.00	0.0%
13 Pack_Designer Blue/Black-I	0.00	0.00	0.0%	0.00	0.00	0.0%
13 Pack_Designer Green/Blk-I	0.00	0.00	0.0%	0.00	0.00	0.0%
13 Pack_Designer Grip	0.00	0.00	0.0%	0.00	0.00	0.0%
13 Pack_Designer Grip_I	0.00	0.00	0.0%	0.00	0.00	0.0%
13 Pack_Designer Red/Blk	0.00	0.00	0.0%	0.00	0.00	0.0%
13 Pack_Designer Red/Blk-I	0.00	0.00	0.0%	0.00	0.00	0.0%
13 Pack_Designer Yellow/Blck	0.00	0.00	0.0%	0.00	0.00	0.0%
13 Pack_Designer Yellow/Blk-I	0.00	0.00	0.0%	0.00	0.00	0.0%
3 Pack_X Wrap Grip	163.00	1,628.37	2.93%	9.99	320.00	5,043.20
3 Pack_X Line Grip	178.00	1,664.30	3.0%	9.35	304.00	5,034.24
3 Pack_XL_Full Cord Grip	6.00	134.88	0.24%	22.48	24.00	528.00
3 Pack_Designer Blue/Black	0.00	0.00	0.0%	0.00	0.00	0.0%
3 Pack_Designer Green/Blk	0.00	0.00	0.0%	0.00	0.00	0.0%
3 Pack_Designer Red/Blk	0.00	0.00	0.0%	0.00	0.00	0.0%
3 Pack_Designer Tan	0.00	0.00	0.0%	0.00	0.00	0.0%
3 Pack_Designer Yellow/Blck	0.00	0.00	0.0%	0.00	0.00	0.0%

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Fee Golf Company
Sales by Item Summary
January 2004 through June 2006

	Sep 05			Oct 05		
	Qty	Amount	% of Sales	Avg Price	Qty	Amount
Total Assembled	25,685.65	25,685.65	46.25%	39.397.82	39	397.82
TOTAL SALES	55,540.29	55,540.29	100.0%	63,169.94		62.37%

Fee Golf Company
Sales by Item Summary
January 2004 through June 2006

	Nov 05			Dec 05				
	Qty	Amount	% of Sales	Avg Price	Qty	Amount	% of Sales	Avg Price
Bulk Sales								
DWBB60	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
DWBY60	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
DWGB60	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
DWRB60	0.00	0.00	0.0%	0.00	19.00	84.55	0.13%	4.45
DWT60	0.00	0.00	0.0%	0.00	10.00	55.00	0.08%	5.50
RGG60	4,619.00	11,547.50	16.35%	2.50	4,688.00	15,189.12	22.54%	3.24
RTDT60	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
RTG60	5,386.00	13,572.72	19.22%	2.52	4,882.00	3,905.60	5.8%	0.80
XLF60	494.00	1,610.44	2.28%	3.26	401.00	2,434.07	3.61%	6.07
XLC-C-60-FC	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
Total Bulk Sales		26,730.66	37.85%			21,668.34	32.15%	
Assembled Sales								
13 Pack- X Wrap Grip	322.00	17,462.06	24.72%	54.23	291.00	15,978.81	23.71%	54.91
13 Pack- X Wrap Grip-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack- XL-Full Cord Grip	44.00	1,756.92	2.49%	39.93	83.00	6,710.55	9.96%	80.85
13 Pack- XL-Full Cord Grip-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, X Line Grip	401.00	18,265.55	25.86%	45.55	396.00	18,243.72	27.07%	46.07
13 Pack, X Line Grip-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Blue/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Blue/Black-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Green/Blk-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Grip	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Grip_I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Red/Blk	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Red/Blk-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Yellow/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Yellow/Blk-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
3 Pack-X Wrap Grip	130.00	3,755.70	5.32%	28.89	96.00	2,802.24	4.16%	29.19
3 Pack, X Line Grip	170.00	2,619.70	3.71%	15.41	119.00	1,842.12	2.73%	15.48
3 Pack, XL, Full Cord Grip	1.00	39.95	0.06%	39.95	4.00	149.80	0.22%	37.45
3 Pack. Designer Blue/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
3 Pack. Designer Green/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
3 Pack. Designer Red/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
3 Pack. Designer Tan	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
3 Pack. Designer Yellow/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00

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Feeb Golf Company
Sales by Item Summary
January 2004 through June 2006

	Nov 05			Dec 05		
	Qty	Amount	% of Sales	Qty	Amount	% of Sales
Total Assembled		43,899.88	62.15%		45,727.24	67.85%
TOTAL SALES		70,630.54	100.0%		67,395.58	100.0%

Fee Golf Company
Sales by Item Summary
January 2004 through June 2006

	Qty	Amount	Jan 06			Feb 06		
			% of Sales	Avg Price	Qty	Amount	% of Sales	Avg Price
Bulk Sales								
DWBB60	48.00	159.84	0.24%	3.33	975.00	5,206.50	6.03%	5.34
DWBY60	48.00	159.84	0.24%	3.33	782.00	0.00	0.0%	0.00
DWGB60	48.00	159.84	0.24%	3.33	60.00	0.00	0.0%	0.00
DWRB60	48.00	159.84	0.24%	3.33	1,158.00	5,755.26	6.67%	4.97
DWT60	48.00	159.84	0.24%	3.33	878.00	4,706.08	5.45%	5.36
RCC60	4,692.00	12,339.96	18.52%	2.63	4,804.00	17,390.48	20.14%	3.62
RTDT60	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
RTG60	4,718.00	13,493.48	20.25%	2.86	4,958.00	19,237.04	22.28%	3.88
XLF60	468.00	1,825.20	2.74%	3.90	40.00	7.60	0.01%	0.19
XLC-60-FC	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
Total Bulk Sales		28,457.84	42.72%			52,302.96	60.58%	
Assembled Sales								
13 Pack- X Wrap Grip	228.00	13,075.80	19.63%	57.35	244.00	11,111.76	12.87%	45.54
13 Pack- X Wrap Grip-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack- XL-Full Cord Grip	60.00	5,209.80	7.82%	86.83	12.00	407.88	0.47%	33.99
13 Pack- XL-Full Cord Grip-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, X Line Grip	304.00	16,343.04	24.53%	53.76	372.00	18,871.56	21.86%	50.73
13 Pack, X Line Grip-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Blue/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Blue/Black-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Green/Blk-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Grip	0.00	0.00	0.0%	0.00	63.00	0.00	0.0%	0.00
13 Pack, Designer Grip_I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Red/Blk	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Red/Blk-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Yellow/Blk	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
13 Pack, Designer Yellow/Blk-I	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
3 Pack-X Wrap Grip	88.00	2,035.44	3.06%	23.13	107.00	1,443.43	1.67%	13.49
3 Pack, X Line Grip	82.00	1,350.54	2.03%	16.47	119.00	1,670.76	1.94%	14.04
3 Pack, XL, Full Cord Grip	7.00	148.82	0.22%	21.26	25.00	524.25	0.61%	20.97
3 Pack. Designer Blue/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	28.95
3 Pack. Designer Green/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
3 Pack. Designer Red/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	28.95
3 Pack. Designer Tan	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	29.95
3 Pack. Designer Yellow/Black	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00

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Fee Golf Company
Sales by Item Summary
January 2004 through June 2006

	Jan 06				Feb 06			
	Qty	Amount	% of Sales	Avg Price	Qty	Amount	% of Sales	Avg Price
Total Assembled		38,163.44	57.28%			34,029.64	39.42%	
TOTAL SALES		66,621.28	100.0%			86,332.60	100.0%	

Total Assembled
TOTAL SALES

Fee Golf Company
Sales by Item Summary
January 2004 through June 2006

	Mar 06			Apr 06		
	Qty	Amount	% of Sales	Avg Price	Qty	Amount
Bulk Sales						
DWBB60	1,894.00	8,466.18	8.89%	4.47	1,996.00	8,183.60
DWBY60	215.00	1,206.15	1.27%	5.61	230.00	1,078.70
DWGB60	10.00	35.10	0.04%	3.51	18.00	85.50
DWRB60	1,809.00	7,561.62	7.94%	4.18	1,784.00	7,653.36
DWT60	1,257.00	5,958.18	6.26%	4.74	1,198.00	5,031.60
RCC60	4,533.00	15,049.56	15.8%	3.32	4,405.00	13,567.40
RTDT60	0.00	0.00	0.0%	0.00	0.00	0.00
RTG60	4,669.00	15,501.08	16.28%	3.32	4,573.00	14,679.33
XLF60	66.00	262.68	0.28%	3.98	87.00	308.85
XLC-60-FC	0.00	0.00	0.0%	0.00	0.00	0.00
Total Bulk Sales	54,040.55	56.74%			50,568.34	41.85%
					50,568.34	41.85%
Assembled Sales						
13 Pack, X Wrap Grip	187.00	8,760.95	9.2%	46.85	193.00	12,259.36
13 Pack, X Wrap Grip-I	0.00	0.00	0.0%	0.00	72.00	3,024.00
13 Pack, XL-Full Cord Grip	55.00	3,111.90	3.27%	56.58	60.00	2,804.40
13 Pack, XL-Full Cord Grip-I	0.00	0.00	0.0%	0.00	12.00	564.00
13 Pack, X Line Grip	288.00	14,258.88	14.97%	49.51	257.00	15,178.42
13 Pack, X Line Grip-I	0.00	0.00	0.0%	0.00	60.00	2,520.00
13 Pack, Designer Blue/Black	48.00	2,642.88	2.78%	55.06	66.00	4,226.64
13 Pack, Designer Blue/Black-I	0.00	0.00	0.0%	0.00	79.00	5,290.63
13 Pack, Designer Green/Blk-I	0.00	0.00	0.0%	0.00	6.00	282.00
13 Pack, Designer Grip	48.00	2,604.96	2.74%	54.27	16.00	1,010.88
13 Pack, Designer Grip_I	0.00	0.00	0.0%	0.00	48.00	2,256.00
13 Pack, Designer Red/Blk	48.00	2,365.92	2.48%	49.29	79.00	5,914.73
13 Pack, Designer Red/Blk-I	0.00	0.00	0.0%	0.00	54.00	2,538.00
13 Pack, Designer Yellow/Blk	0.00	0.00	0.0%	0.00	8.00	497.92
13 Pack, Designer Yellow/Blk-I	0.00	0.00	0.0%	0.00	12.00	564.00
3 Pack, X Wrap Grip	56.00	856.24	0.9%	15.29	72.00	849.60
3 Pack, X Line Grip	76.00	936.32	0.98%	12.32	87.00	1,001.37
3 Pack, XL, Full Cord Grip	96.00	1,376.64	1.45%	14.34	51.00	722.67
3 Pack, Designer Blue/Black	96.00	1,371.84	1.44%	14.29	48.00	703.68
3 Pack, Designer Green/Blk	0.00	0.00	0.0%	0.00	48.00	672.00
3 Pack, Designer Red/Blk	96.00	1,528.32	1.61%	15.92	228.00	3,504.36
3 Pack, Designer Tan	96.00	1,392.00	1.46%	14.50	160.00	2,337.60
3 Pack, Designer Yellow/Blk	96.00	0.00	0.0%	0.00	108.00	1,559.52

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Fee Golf Company
Sales by Item Summary
January 2004 through June 2006

	Mar 06	Apr 06
	Qty	Amount
		% of Sales
Total Assembled		
	41,206.85	43.26%
	95,247.40	100.0%
TOTAL SALES		

Fee Golf Company
Sales by Item Summary
January 2004 through June 2006

	May 06		Jun 06	
	Qty	Amount	% of Sales	Avg Price
	Qty	Amount	% of Sales	Avg Price
Bulk Sales				
DWBB60	3,307.00	13,294.14	11.02%	4.02
DWBY60	71.00	280.45	0.23%	3.95
DWGB60	27.00	110.97	0.09%	4.11
DWRB60	2,067.00	9,074.13	7.53%	4.39
DWT60	1,665.00	6,626.70	5.5%	3.98
RCC60	4,211.00	15,243.82	12.64%	3.62
RTDT60	0.00	0.00	0.0%	0.00
RTG60	4,874.00	17,595.14	14.59%	3.61
XL60	60.00	281.40	0.23%	4.69
XLC-80-FC	0.00	0.00	0.0%	0.00
Total Bulk Sales		62,506.75	51.83%	76,112.74
				60.03%
Assembled Sales				
13 Pack- X Wrap Grip	187.00	10,036.29	8.32%	53.67
13 Pack- X Wrap Grip-I	60.00	2,220.00	1.84%	37.00
13 Pack- XL-Full Cord Grip	75.00	6,263.25	5.19%	83.51
13 Pack- XL-Full Cord Grip-I	6.00	282.00	0.23%	47.00
13 Pack, X Line Grip	209.00	11,386.32	9.44%	54.48
13 Pack, X Line Grip-I	6.00	222.00	0.18%	37.00
13 Pack, Designer Blue/Black	48.00	3,070.56	2.55%	63.97
13 Pack, Designer Blue/Black-I	12.00	564.00	0.47%	47.00
13 Pack, Designer Green/Blk-I	0.00	0.00	0.0%	0.00
13 Pack, Designer Grip	21.00	1,594.74	1.32%	75.94
13 Pack, Designer Grip_I	18.00	846.00	0.7%	47.00
13 Pack, Designer Red/Blk	48.00	3,477.60	2.88%	72.45
13 Pack, Designer Red/Blk-I	24.00	1,262.64	1.05%	52.61
13 Pack, Designer Yellow/Blck	14.00	975.94	0.81%	69.71
13 Pack, Designer Yellow/Blk-I	0.00	0.00	0.0%	0.00
3 Pack-X Wrap Grip	61.00	993.08	0.82%	16.28
3 Pack, X Line Grip	70.00	877.80	0.73%	12.54
3 Pack, XL, Full Cord Grip	13.00	216.45	0.18%	16.65
3 Pack, Designer Blue/Black	77.00	1,097.25	0.91%	14.25
3 Pack, Designer Green/Black	0.00	0.00	0.0%	0.00
3 Pack, Designer Red/Black	261.00	5,637.60	4.68%	21.60
3 Pack, Designer Tan	204.00	4,891.92	4.06%	23.98
3 Pack, Designer Yellow/Black	102.00	2,170.56	1.8%	21.28

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Fee Golf Company
Sales by Item Summary
January 2004 through June 2006

	May 06			Jun 06		
	Qty	Amount	% of Sales	Qty	Amount	% of Sales
Total Assembled		58,086.00	48.17%		50,687.36	39.97%
TOTAL SALES		120,592.75	100.0%		126,800.10	100.0%

Fee Golf Company
Sales by Item Summary
January 2004 through June 2006

	Qty	Amount	TOTAL	% of Sales	Avg Price
Bulk Sales					
DWBB60	11,829.00	56,819.90	2.91%	4.66	
DWBY60	1,373.00	2,828.55	0.15%	4.21	
DWGB60	166.00	403.98	0.02%	1.60	
DWRB60	9,770.00	42,838.51	2.19%	4.16	
DW760	6,872.00	30,309.88	1.55%	4.65	
RCC60	142,490.00	605,401.62	30.97%	4.67	
RTDT60	2,485.00	21,491.20	1.1%	8.03	
RTG60	136,137.00	565,536.41	28.93%	4.36	
XLF60	4,753.00	18,463.85	0.94%	4.65	
XLFC-60-FC	0.00	0.00	0.0%	0.00	
Total Bulk Sales		1,344,093.90	68.76%		
Assembled Sales					
13 Pack, X Wrap Grip	3,210.00	180,193.92	9.22%	58.53	
13 Pack, X Wrap Grip-I	144.00	5,748.00	0.29%	41.69	
13 Pack, XL-Full Cord Grip	522.00	36,682.56	1.88%	62.20	
13 Pack, XL-Full Cord Grip-I	30.00	1,410.00	0.07%	47.00	
13 Pack, X Line Grip	3,734.00	201,684.80	10.32%	58.04	
13 Pack, X Line Grip-I	78.00	3,246.00	0.17%	41.62	
13 Pack, Designer Blue/Black	217.00	13,314.88	0.68%	61.76	
13 Pack, Designer Blue/Black-I	115.00	7,117.27	0.36%	21.32	
13 Pack, Designer Green/Blk-I	12.00	534.00	0.03%	47.00	
13 Pack, Designer Grip	98.00	6,679.06	0.34%	70.40	
13 Pack, Designer Grip_I	78.00	3,666.00	0.19%	47.00	
13 Pack, Designer Red/Blk	235.00	16,197.05	0.83%	59.94	
13 Pack, Designer Red/Blk-I	90.00	4,431.96	0.23%	48.82	
13 Pack, Designer Yellow/Black	27.00	1,816.26	0.09%	65.70	
13 Pack, Designer Yellow/Blk-I	12.00	564.00	0.03%	47.00	
3 Pack-X Wrap Grip	2,396.00	42,868.88	2.19%	15.57	
3 Pack, X Line Grip	2,801.00	42,977.63	2.2%	15.03	
3 Pack, Xl, Full Cord Grip	245.00	4,122.08	0.21%	16.26	
3 Pack, Designer Blue/Black	305.00	4,376.49	0.22%	15.38	
3 Pack, Designer Green/Black	48.00	672.00	0.03%	14.00	
3 Pack, Designer Red/Black	825.00	15,753.48	0.81%	16.03	
3 Pack, Designer Tan	632.00	12,914.64	0.66%	15.63	
3 Pack, Designer Yellow/Black	265.00	3,852.08	0.2%	14.50	

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Feel Golf Company
Sales by Item Summary
January 2004 through June 2006

	TOTAL		
	Qty	Amount	% of Sales
			Avg Price
Total Assembled		610,823.04	31.25%
TOTAL SALES		1,954,916.94	100.0%

Feeb Golf Company
Account QuickReport

January 2004 through June 2006

6100 - Advertising FRG



Type	Date	Num	Vendor	Memo	Amount	Total
Bill	04/01/2004	Statement	NatCom	May Golf Illustrated	1,800.00	250.00
Bill	04/07/2004	14932	CCM Marketing	TV Infomercial FRG	1,037.50	1,287.50
Bill	04/04/2004	14941	CCM Marketing	TV Infomercial FRG	510.00	1,797.50
Bill	04/13/2004	15086	CCM Marketing	TV Infomercial FRG	1,232.50	3,030.00
Bill	04/15/2004	15099	CCM Marketing	TV Infomercial FRG	855.00	3,885.00
Bill	04/23/2004	15104	CCM Marketing	TV Infomercial FRG	4,789.00	8,674.00
Bill	04/23/2004	15105	CCM Marketing	TV Infomercial FRG	6,623.50	15,297.50
Bill	04/23/2004	15106	CCM Marketing	TV Infomercial FRG	8,718.50	24,016.00
Bill	04/23/2004	15107	CCM Marketing	TV Infomercial FRG	1,520.00	25,536.00
Bill	05/01/2004	Statement	NatCom	June Golf Illustrated	1,800.00	27,336.00
Bill	05/10/2004	15188	CCM Marketing	TV Infomercial FRG	9,090.00	36,426.00
Bill	05/17/2004	15229	CCM Marketing	TV Infomercial FRG	5,453.00	41,879.00
Bill	05/24/2004	15267	CCM Marketing	TV Infomercial FRG	4,485.50	46,364.50
Bill	06/01/2004	Statement	NatCom	July Golf Illustrated	1,800.00	48,164.50
Bill	06/01/2004	15273	CCM Marketing	TV Infomercial FRG	760.00	48,924.50
Bill	07/01/2004	Statement	NatCom	August Golf Illustrated	1,800.00	50,724.50
Bill	08/01/2004	Statement	NatCom	Sept. Golf Illustrated	1,800.00	52,524.50
Bill	09/01/2004	Statement	NatCom	Oct. Golf Illustrated	1,800.00	54,324.50
Bill	10/01/2004	Statement	NatCom	Nov. Golf Illustrated	1,800.00	56,124.50
Bill	11/01/2004	Statement	NatCom	Dec. Golf Illustrated	1,800.00	57,924.50
Bill	12/01/2004	Statement	NatCom	Jan. Golf Illustrated	1,800.00	59,724.50
Bill	01/01/2005	Statement	NatCom	Feb Golf Illustrated	1,800.00	61,524.50
Bill	02/01/2005	Statement	NatCom	March Golf Illustrated	1,800.00	63,324.50
Bill	03/01/2005	Statement	NatCom	April Golf Illustrated	1,800.00	65,124.50
Bill	04/01/2005	Statement	NatCom	May Golf Illustrated	1,800.00	66,924.50
Bill	05/01/2005	Statement	NatCom	June Golf Illustrated	1,800.00	68,724.50
Bill	06/01/2005	Statement	NatCom	July Golf Illustrated	1,800.00	70,524.50
Bill	07/01/2005	Statement	NatCom	August Golf Illustrated	1,800.00	72,324.50
Bill	08/01/2005	Statement	NatCom	Sept. Golf Illustrated	1,800.00	74,124.50
Bill	09/01/2005	Statement	NatCom	Oct. Golf Illustrated	2,000.00	76,124.50
Bill	10/01/2005	Statement	NatCom	Nov. Golf Illustrated	2,000.00	78,124.50
Bill	11/01/2005	Statement	NatCom	Dec. Golf Illustrated	2,000.00	80,124.50
Bill	12/01/2005	Statement	NatCom	Jan. Golf Illustrated	2,000.00	82,124.50
Bill	01/01/2006	Statement	NatCom	Feb Golf Illustrated	2,000.00	84,124.50
Bill	02/01/2006	Statement	NatCom	March Golf Illustrated	2,000.00	86,124.50
Bill	03/01/2006	Statement	NatCom	April Golf Illustrated	2,000.00	88,124.50
Bill	04/01/2006	Statement	NatCom	May Golf Illustrated	2,000.00	90,124.50

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Fee! Golf Company
Account QuickReport

January 2004 through June 2006

Type	Date	Num	Vendor	Memo	Amount	Total
Bill	05/01/2006	Statement	NatCom	June Golf Illustrated	2,000.00	92,124.50
Bill	06/01/2006	Statement	NatCom	July Golf Illustrated	2,000.00	94,124.50



SEP 22 2006

Feel Golf Company
Sales by Item Summary
March 1, 2004 through October 4, 2005

	Mar 1, '04 - Oct 4, 05			
	Units Qty	Amount	% of Sales	Avg Price
Inventory				
1140 Bulk				
RCG60, Full Release X-Wrap Grip	110,148	502,021.00	41.09%	4.56
RTDT60, Full Release Designer Grip	2,672	21,491.05	1.76%	8.04
RTG60, Full Release X-Line Grip	99,155	453,295.55	37.11%	4.57
XLF60, Full Release Full Cord X-Line	2,381	11,636.42	0.95%	4.89
Total 1140		988,444.02	80.91%	
Total Sales	214,356	988,444.02	80.91%	
Assembly	Packs			
13 Pack- X Wrap Grip	1,331	17,303	83,034.65	6.8%
13 Pack- XL-Full Cord Grip	71	923	5,400.45	0.44%
13 Pack, X Line Grip	1,315	17,095	81,495.50	6.67%
13 Pack, Designer Grip	10	130	766.85	0.06%
3 Pack-X Wrap Grip	1,878	5,634	29,291.50	2.4%
3 Pack, X Line Grip	2,072	6,216	32,488.25	2.66%
3 Pack, XL, Full Cord Grip	27	81	748.85	0.06%
Total Assembly		233,226.05	19.09%	
TOTAL	261,738	1,221,670.07	100.0%	

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- [Craig Lee at Gleneagles Scottish PGA Championship, used "Full Release"™ Performance Grips from Feel Golf](#)
- [Feel Golf's "Full Release" Performance Grip gives Tour Player His First Win](#)
- ["Jamie, the Phenom Repeats as World Long Drive Junior Champion"](#)
- [Feel Golf Goes Low, with "The 73" Wedge](#)
- [Feel Golf's New Competitor Hybrid Sells-Out First Two Production Runs in Advance of Delivery](#)

August 30, 2006

Craig Lee at Gleneagles Scottish PGA Championship, used "Full Release"™ Performance Grips from Feel Golf

Craig Lee and Dean Robertson went into a sudden death playoff after the pair finished tied for first at 17 under 275 at the Gleneagles Scottish PGA championship this past weekend. Robertson had a round of -10 on Saturday to catch Lee at the beginning of the fourth (4th) round.

Craig Lee, who plays between the European PGA tour and the Tartan Tour, found himself leading in each of the first 3 rounds, and again at the top of the leaderboard in the final round as he picked up a couple of birdies on the opening three holes while Robertson stumbled to a pair of bogeys.

By the 13th, Lee was three shots ahead and seemingly on course for the title, when Robertson mounted a spirited late rally and hauled himself back to the front. After Lee had dropped a shot at the 14th to see his lead cut to two, Robertson fashioned birdies at 15, 16 and 17 to edge into a one stroke lead playing the last. The destination of the championship took another twist on the 18th as Lee holed a 20 foot birdie putt to force the play-off.

Robertson then proceeded to top Lee with a 30' bomb of a putt on the first playoff hole.

"I thought I'd maybe done enough after 13 holes but Dean produced a great run and really upped the pace," admitted Lee, who consoled himself with second place. "It's disappointing but I've had a great week and I'm delighted with the way I am playing lately."

Lee, 29, gathered headlines worldwide a few weeks ago touting his improved play after switching to Feel Golf's "Full Release" performance grips on all his clubs.

In a subsequent interview, this is what Craig Lee had to say regarding his play since using the new "Full Release" grip.

"I was introduced to the Feel Golf Full Release™ grip by Mike

Smith, Feel Golf's European Tour rep. I used the grip on two of my four wedges for about two weeks and felt very foreign at first and I was unsure of them. However, it didn't take long before they felt very natural and my game became better. I loved the control of the wedges with this grip and so I put them on all my clubs. Since putting the (Feel) grip on my irons, wedges and woods I have more control of the ball flight, accuracy and find it very easy to manipulate the club head through impact and have more fun shaping the ball. With the grip being thinner in my left hand and the feel of the club being in my fingers where it belongs, it has given me greater confidence to shape the shot I want."

"Within about two weeks of switching to the "Full Release" grip I had a run of good form. I won two Pro Am's, the Tartan Tour Order of Merit tournament, and I continue the good form and placing in the top 5 since."

"I got beat this past weekend in the playoff at the Scottish PGA Championships at Gleneagles. But, with a 17 under par total and the only player to shoot four rounds under par, I have continued my good form thanks to the Feel Golf "Full Release" grips. I can't see any reason to change back to a conventional grip and wish I'd found these grips long ago."

Craig Lee has a State of the Art Teaching Center located in Stirling Scotland. He and his staff offer instruction to all skill levels.

To Contact for Instruction: All Golf Swing Centre, Stirling Enterprise Park, John Player Building, in Stirling, Scotland.

Media Contact:

Lee Miller
info@feelwedges.com
877-934-7387

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